#### WHAT IS CLAIMED IS:

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1. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

forming a third base layer over the second base layer;

forming a semiconductor element over the third base layer; and

separating the second base layer at an intersecting surface with a plurality of the voids,
thereby peeling off the semiconductor element from the substrate.

2. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

forming a third base layer over the second base layer;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids; and

enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the substrate.

3. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer; and separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the substrate.

4. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

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forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer; and

separating the second base layer with the first base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the substrate.

5. A method for peeling off a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions; forming on the first base layer a second base layer having a plurality of voids over a

polishing a surface of the second base layer;

plurality of the recessed portions;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming a protective layer so as to cover the semiconductor element;

attaching a second substrate to the protective layer and attaching a third substrate to the first substrate; and

separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element and the second substrate from the first substrate and the third substrate.

6. A method for peeling off a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

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forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming a protective layer so as to cover the semiconductor element;

attaching a second substrate to the protective layer and attaching a third substrate to the first substrate; and

separating the second base layer with the first base layer at an intersecting surface
with a plurality of the voids, thereby peeling off the semiconductor element and the second substrate from the first substrate and the third substrate.

7. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids; and

enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the substrate.

8. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids;

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enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer with the first base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the substrate.

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9. A method for peeling off a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

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polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids on a region that is not provided with the semiconductor element;

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forming a protective layer so as to cover the semiconductor element;

attaching a second substrate to the protective layer and attaching a third substrate to the first substrate; and

enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element and the second substrate from the first substrate and the third substrate.

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10. A method for peeling off a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a

plurality of the recessed portions;

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polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids on a region that is not provided with the semiconductor element;

forming a protective layer so as to cover the semiconductor element;

attaching a second substrate to the protective layer and attaching a third substrate to the first substrate; and

enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer with the first base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element and the second substrate from the first substrate and the third substrate.

## 11. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer comprising a metal layer having a plurality of recessed portions and;

forming a metal oxide layer on a surface of the metal layer by oxidizing;

forming on the metal oxide layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer and crystallizing the metal oxide layer; and

separating the second base layer at an intersecting surface with a plurality of the voids and a part of the crystallized metal oxide layer, thereby peeling off the semiconductor element from the substrate.

### 12. A method for peeling off a semiconductor element comprising:

forming over a substrate a first base layer comprising a metal layer having a plurality

of recessed portions and;

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forming a metal oxide layer on a surface of the metal layer by oxidizing;

forming on the metal oxide layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer and crystallizing the metal oxide layer; and

separating the second base layer with the first base layer at an intersecting surface with a plurality of the voids and a part of the crystallized metal oxide layer, thereby peeling off the semiconductor element from the substrate.

# 13. A method for peeling off a semiconductor element comprising:

forming over a first substrate a first base layer comprising a metal layer having a plurality of recessed portions and;

forming a metal oxide layer on a surface of the metal layer by oxidizing;

forming on the metal oxide layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer and crystallizing the metal oxide layer;

forming a protective layer so as to cover the semiconductor element;

attaching a second substrate to the protective layer and attaching a third substrate to the first substrate; and

separating the second base layer at an intersecting surface with a plurality of the voids and a part of the crystallized metal oxide layer, thereby peeling off the semiconductor element and the second substrate from the first substrate and the third substrate.

# 14. A method for peeling off a semiconductor element comprising:

forming over a first substrate a first base layer comprising a metal layer having a plurality of recessed portions and;

forming a metal oxide layer on a surface of the metal layer by oxidizing;

forming on the metal oxide layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

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forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer and crystallizing the metal oxide layer;

forming a protective layer so as to cover the semiconductor element;

attaching a second substrate to the protective layer and attaching a third substrate to the first substrate; and

separating the second base layer with the first base layer at an intersecting surface with a plurality of the voids and a part of the crystallized metal oxide layer, thereby peeling off the semiconductor element and the second substrate from the first substrate and the third substrate.

15. A method for manufacturing a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

forming a third base layer over the second base layer;

forming a semiconductor element over the third base layer;

separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the first substrate; and

attaching the peeled semiconductor element to a second substrate.

16. A method for manufacturing a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions;

forming on the first base layer a second base layer having a plurality of voids over a

· plurality of the recessed portions;

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polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the first substrate; and

attaching the peeled semiconductor element to a second substrate.

17. A method for manufacturing a semiconductor element comprising:

forming over a first substrate a first base layer comprising a metal layer having a plurality of recessed portions and;

forming a metal oxide layer on a surface of the metal layer by oxidizing;

forming on the metal oxide layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer and crystallizing the metal oxide layer;

separating the second base layer at an intersecting surface with a plurality of the voids and a part of the crystallized metal oxide layer, thereby peeling off the semiconductor element from the first substrate; and

attaching the peeled semiconductor element to a second substrate.

18. A method for manufacturing a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions; forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

forming a third base layer over the second base layer;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids;

enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element from the first substrate; and

attaching the peeled semiconductor element to a second substrate.

19. A method for manufacturing a semiconductor element comprising:

forming over a first substrate a first base layer having a plurality of recessed portions; forming on the first base layer a second base layer having a plurality of voids over a plurality of the recessed portions;

polishing a surface of the second base layer;

forming a third base layer over the second base layer whose surface is polished;

forming a semiconductor element over the third base layer;

forming an opening portion which extends to a part of each of a plurality of the voids;

enlarging each of a plurality of the voids by diffusing an etchant into each of a plurality of the voids from the opening portion, and separating the second base layer at an intersecting surface with a plurality of the voids, thereby peeling off the semiconductor element

from the first substrate; and

attaching the peeled semiconductor element to a second substrate.

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- 20. A method for peeling off a semiconductor element according to claim 1, wherein the first base layer is formed of an insulating layer.
- 21. A method for peeling off a semiconductor element according to claim 2, wherein the first base layer is formed of an insulating layer.
  - 22. A method for peeling off a semiconductor element according to claim 3, wherein the first base layer is formed of an insulating layer.
    - 23. A method for peeling off a semiconductor element according to claim 4, wherein

the first base layer is formed of an insulating layer.

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- 24. A method for peeling off a semiconductor element according to claim 5, wherein the first base layer is formed of an insulating layer.
- 25. A method for peeling off a semiconductor element according to claim 6, wherein the first base layer is formed of an insulating layer.
- 26. A method for peeling off a semiconductor element according to claim 7, wherein the first base layer is formed of an insulating layer.
  - 27. A method for peeling off a semiconductor element according to claim 8, wherein the first base layer is formed of an insulating layer.
- 28. A method for peeling off a semiconductor element according to claim 9, wherein the first base layer is formed of an insulating layer.
  - 29. A method for peeling off a semiconductor element according to claim 10, wherein the first base layer is formed of an insulating layer.
  - 30. A method for peeling off a semiconductor element according to claim 3, wherein the polish is performed by CMP.
- 31. A method for peeling off a semiconductor element according to claim 4, wherein the polish is performed by CMP.
  - 32. A method for peeling off a semiconductor element according to claim 5, wherein the polish is performed by CMP.
- 30 33. A method for peeling off a semiconductor element according to claim 6, wherein

the polish is performed by CMP.

34. A method for peeling off a semiconductor element according to claim 7, wherein the polish is performed by CMP.

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- 35. A method for peeling off a semiconductor element according to claim 8, wherein the polish is performed by CMP.
- 36. A method for peeling off a semiconductor element according to claim 9, wherein the polish is performed by CMP.
  - 37. A method for peeling off a semiconductor element according to claim 10, wherein the polish is performed by CMP.
- 38. A method for peeling off a semiconductor element according to claim 11, wherein the polish is performed by CMP.
  - 39. A method for peeling off a semiconductor element according to claim 12, wherein the polish is performed by CMP.

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- 40. A method for peeling off a semiconductor element according to claim 13, wherein the polish is performed by CMP.
- 41. A method for peeling off a semiconductor element according to claim 14, wherein the polish is performed by CMP.